

Exhibit B

Engagement Letter

Forvis Mazars, LLP
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September 11, 2025

Jeffrey Furman
ZEN JV LLC
200 N. LaSalle Street
Suite 900
Chicago, IL 60601

We appreciate your selection of **Forvis Mazars, LLP** as your service provider and are pleased to confirm the arrangements of our engagement in this contract. Within the requirements of our professional standards and any duties owed to the public, regulatory, or other authorities, our goal is to provide you an **Unmatched Client Experience**.

In addition to the terms set forth in this contract, including the detailed **Scope of Services**, our engagement is governed by the following, incorporated fully by this reference:

- Terms and Conditions Addendum

Summary Scope of Services

As described in the attached **Scope of Services** (including the Schedule of Deliverables), our services will include tax compliance services for the periods ended as indicated in the Schedule of Deliverables.

You agree to assume full responsibility for the substantive outcomes of the contracted services and for any other services we may provide, including any findings that may result.

You also acknowledge these services are adequate for your purposes, and you will establish and monitor the performance of these services to ensure they meet management's objectives. All decisions involving management responsibilities related to these services will be made by you, and you accept full responsibility for such decisions.

We understand you have designated a management-level individual(s) to be responsible and accountable for overseeing the performance of nonattest services, and you have determined this individual is qualified to conduct such oversight.

Engagement Fees

Our fees will be based on time, skill, and resources, including our proprietary information required to complete the services.

The fee for our services in connection with the below-referenced deliverables will be \$165,000.

In addition, you will be billed travel costs and fees for services from other professionals, if any, as well as all reasonable out-of-pocket expenses associated with our services.

Our pricing for this engagement and our fee structure are based upon the expectation that our invoices will be paid promptly. Payment of our invoices is due upon receipt. Our invoices will be issued as work progresses on a monthly basis.

Complexities and uncertainties related to various provisions of new laws, the continued issuance of guidance by governmental authorities, and ongoing revisions to reporting requirements by the IRS may affect our services. Our fees do not consider additional efforts driven by these developments, and fees will be billed based upon the time, skills, and resources required.

Our timely completion of services and the fees thereon depends on the assistance you provide us in accumulating information and responding to our inquiries. Inaccuracies or delays in providing this information or the responses may result in additional billings, untimely filings, or inability to meet other deadlines.

The original due dates of the returns to be prepared are listed in the Schedule of Deliverables. In order to ensure there is adequate time for us to complete your returns by the due date, the information needed to complete the returns must be received no later than three weeks before the federal return due date, or if applicable, the information receipt date(s) specified on the Schedule of Deliverables.

If you would like for us to apply for extensions of time to file tax returns on your behalf, you must notify us of this request at least one week prior to the original tax return due date.

In the case of extended returns, the information needed to complete your tax returns must be received no later than *three weeks before extended due date*.

Contract Agreement

Please sign and return this contract to indicate your acknowledgment of, and agreement with, the arrangements for our services including our respective responsibilities.

Forvis Mazars, LLP

Forvis Mazars, LLP

Acknowledged and agreed to as it relates to the entire contract, including the **Scope of Services** and **Terms and Conditions Addendum**.

I represent that I am the person responsible for the tax matters of all entities listed in the Schedule of Deliverables and have the authority to enter into this agreement on behalf of each of these entities.

BY Jeffrey Furman
Jeffrey Furman (SEP 11, 2025 18:03:54 EDT)
Jeffrey Furman, CEO

DATE 09/11/2025

Scope of Services –Tax Services

We will prepare the reports listed in the attached Schedule of Deliverables. If there are other items you expect us to prepare, please inform us as soon as possible.

You authorize that any and all information furnished to us for or in connection with the preparation of tax returns under this contract may, for a period of up to three years from the date of this contract, be disclosed to Mazars Auditores S de RL DE CV; Mazars Advisory LLP; Sutherland Global Services, Inc.; SurePrep, LLC; The Outsourced Accountant, Inc. (TOA Global); Thomson Reuters Corporation; Staffing Accountants LLC (SAPRO); and/or Makosi Audit and Tax Services, LLC, collectively located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information contained in tax returns. If you wish to request a limited disclosure of tax return information, you must inform us. You acknowledge that your tax return information may be disclosed to our affiliates, related entities, or subcontractors located outside the United States.

Tax returns will be prepared from information you furnish to us. We will not audit, or otherwise verify, any information you provide, although we may ask you to clarify or provide additional information where warranted by the rules and standards applicable to us as tax preparers.

We are not responsible for detecting defalcation, irregularities, fraud, or errors perpetrated or caused by others, should any exist. Nor are we responsible for any internal control deficiencies or supervision of your employees, if applicable.

Unless we are specifically advised otherwise by you, we will rely upon information reflected in tax returns which were not prepared by us and on any other information provided by another tax return preparer as being accurate. You agree we are not responsible for the completeness and accuracy of such information or the results of any reliance thereon.

The following apply for the tax services described above:

**Filing
Requirements**

You may be required to file returns in additional jurisdictions, and you are ultimately responsible for meeting your filing requirements. We are not responsible for any returns other than those listed in the contract. However, we are available for consultation regarding your filing responsibilities.

This engagement does not include any tax services not specifically listed in the contract. However, upon your request, we would be pleased to research and/or consult with you regarding other tax matters, such as proposed or completed transactions or projections. A separate contract or addendum may be required for significant or nonroutine tax consulting projects. We will render additional invoices for such services based upon the time, skill, and resources, including use of our proprietary information required to complete the services.

**Corporate
Transparency
Act**

Assisting you with your compliance with the *Corporate Transparency Act* ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this engagement. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at <https://www.fincen.gov/boi>. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

**Your
Responsibilities**

Management has the final responsibility for the returns and representations therein and, therefore, should review them carefully before signing. Management is also responsible for timely filing of returns and timely payment of any amounts due.

You acknowledge that we are prohibited from transmitting any electronic tax return until we have received the appropriate Form 8879 IRS e-file Signature Authorization and any similar state and local equivalent authorization from you.

If an extension of time is required, any tax that may be due with your return(s) must be paid with that extension. Any amounts not paid by the filing deadline are subject to interest and late payment penalties.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy and completeness of your returns to a taxing authority.

**Taxing
Authorities**

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to assist you and will render additional invoices for the time and expenses incurred.

**Tax Positions &
Transactions**

We will be available during the course of the engagement to answer your questions, provide relevant tax information, and render advice relating to your tax positions. Our advice is based upon tax reference materials, facts, assumptions, and representations that are subject to change. We will not update our advice or deliverables after the conclusion of the engagement for subsequently enacted legislative or administrative changes or future judicial interpretations.

We will use our judgment to resolve questions in your favor where a tax law is unclear, provided there is sufficient support for doing so. If there are conflicting interpretations of the law, we will explain the possible positions that may be taken on your return and will follow the position you request. You are responsible for making all decisions regarding tax positions on your returns. Notwithstanding anything to the contrary, we will not be required to take any position which might subject us to a tax return preparer penalty; we will advise you of the same, and we reserve the right to withdraw from this engagement if you wish to continue to take such tax position. In the event of our withdrawal, you shall continue to be responsible and obligated to pay our fees through the date of withdrawal.

If you wish to take a tax position based upon the advice of another tax advisor, you agree upon our request to obtain a written statement from the advisor confirming that the position should meet the "reasonable basis," "substantial authority," or "more likely than not" standard, as applicable.

We offer additional services such as R&D credit, transfer pricing, and other studies to assist you with evaluating and documenting specific return positions. Unless otherwise stipulated in this contract, such services are not part of this engagement but may be incorporated upon your written request and our written consent to do so.

Penalties

The law provides for a penalty as high as \$200,000 per transaction for failure to adequately disclose certain transactions the U.S. Department of Treasury designates as "reportable transactions." Information on reportable transactions, including links to the specific transactions identified, may be found on the IRS website (<https://www.irs.gov/businesses/corporations/abusive-tax-shelters-and-transactions>), or you may request a listing of transactions from us. Unless notified in writing, we will prepare your return with the assumption you have not engaged in any reportable transaction.

The law provides other penalties that may be imposed when taxpayers understate their tax liability or fail to timely file or pay.

Schedule of Deliverables

Name	Tax Year End	Jurisdiction	Return Form	Due Date	Anticipated Filing
Zen JV, LLC	2024	Federal	1065	9/15/2025	9/15/2025
Zen JV, LLC	2024	Alabama	65	9/15/2025	10/15/2025
Zen JV, LLC	2024	Alaska	6900	9/15/2025	10/15/2025
Zen JV, LLC	2024	Arizona	165	9/15/2025	10/15/2025
Zen JV, LLC	2024	California	568	9/15/2025	10/15/2025
Zen JV, LLC	2024	Colorado	106	9/15/2025	10/15/2025
Zen JV, LLC	2024	Connecticut	CT-1065/CT-1120SI	9/15/2025	10/15/2025
Zen JV, LLC	2024	Delaware	300	9/15/2025	10/15/2025
Zen JV, LLC	2024	District of Columbia	D-65	9/15/2025	10/15/2025
Zen JV, LLC	2024	Florida	F-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	Georgia	700	9/15/2025	10/15/2025
Zen JV, LLC	2024	Hawaii	N-20	9/15/2025	10/15/2025
Zen JV, LLC	2024	Idaho	65	9/15/2025	10/15/2025
Zen JV, LLC	2024	Illinois	IL-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	Indiana	IT-65	9/15/2025	10/15/2025
Zen JV, LLC	2024	Iowa	IA1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	Kansas	K-120S	9/15/2025	10/15/2025
Zen JV, LLC	2024	Kentucky	PTE	9/15/2025	10/15/2025
Zen JV, LLC	2024	Louisiana	IT-565	9/15/2025	10/15/2025
Zen JV, LLC	2024	Maine	941P-ME	9/15/2025	10/15/2025
Zen JV, LLC	2024	Maryland	510	9/15/2025	10/15/2025
Zen JV, LLC	2024	Massachusetts	3	9/15/2025	10/15/2025
Zen JV, LLC	2024	Minnesota	M3	9/15/2025	10/15/2025
Zen JV, LLC	2024	Mississippi	84-105	9/15/2025	10/15/2025
Zen JV, LLC	2024	Missouri	MO-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	Nebraska	1065N	9/15/2025	10/15/2025
Zen JV, LLC	2024	New Hampshire	NH-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	New Jersey	NJ-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	New York	IT-204	9/15/2025	10/15/2025
Zen JV, LLC	2024	New York City	NYC-204	9/15/2025	10/15/2025
Zen JV, LLC	2024	North Carolina	D-403	9/15/2025	10/15/2025
Zen JV, LLC	2024	North Dakota	58	9/15/2025	10/15/2025
Zen JV, LLC	2024	Oklahoma	514	9/15/2025	10/15/2025
Zen JV, LLC	2024	Oregon	65	9/15/2025	10/15/2025

Zen JV, LLC	2024	Pennsylvania	PA-65 Corp	9/15/2025	10/15/2025
Zen JV, LLC	2024	Pennsylvania	BIRT	9/15/2025	10/15/2025
Zen JV, LLC	2024	Rhode Island	RI-1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	South Carolina	SC1065	9/15/2025	10/15/2025
Zen JV, LLC	2024	Tennessee	FAE 170	9/15/2025	10/15/2025
Zen JV, LLC	2024	Texas	05-102	9/15/2025	10/15/2025
Zen JV, LLC	2024	Texas	05-1058-A/05-158-B	9/15/2025	10/15/2025
Zen JV, LLC	2024	Utah	TC-65	9/15/2025	10/15/2025
Zen JV, LLC	2024	Vermont	BI-471	9/15/2025	10/15/2025
Zen JV, LLC	2024	Virginia	502	9/15/2025	10/15/2025
Zen JV, LLC	2024	Wisconsin	3	9/15/2025	10/15/2025
Zen JV, LLC	2024	City of Portland	P-2024	9/15/2025	10/15/2025
CareerBuilder Romania S.R.L.	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder International Holdings BV	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder.com India Private Limited	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CB Solutions Pty Ltd	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder Hong Kong Limited	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder Information Tech. (Shanghai) Co. Ltd.	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder Brasil Atividades de Internet e Parti	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Ceviu Vagas E Prestacao De Servicos LTDA	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder Canada Co.	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Canada Operations Inc.	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide CZ s.r.o	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Germany GmbH	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Luxembourg SA	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Ireland Ltd	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025

Monster Worldwide Switzerland AG	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Austria GmbH	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide SAS	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Belgium nv	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Sweden AB	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Netherlands bv	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Italia Srl	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Technologies Malaysia Sdn. Bhd.	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide International Holding bv	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder ProfilSoft Dutch Holdings BV	2024	International	5471 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Holdings Limited	2024	International	8858 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide Limited	2024	International	8858 for US Pship Filer	9/15/2025	9/15/2025
Monster Worldwide S.L.	2024	International	8858 for US Pship Filer	9/15/2025	9/15/2025
CareerBuilder France Holding LLC	2024	Federal	1120	10/15/2025	10/15/2025
CareerBuilder UK Holdings LTD	2024	International	8858	10/15/2025	10/15/2025
CareerBuilder France Holding LLC	2024	Illinois	IL-1120	10/15/2025	10/15/2025
Luceo Solutions LLC	2024	Federal	1120	10/15/2025	10/15/2025
Luceo Solutions LLC	2024	Illinois	IL-1120	10/15/2025	10/15/2025

Forvis Mazars, LLP Terms and Conditions Addendum**GENERAL**

1. **Overview.** This addendum describes **Forvis Mazars, LLP's** standard terms and conditions ("Terms and Conditions") applicable to Our provision of services to the Client ("You"). The Terms and Conditions are a part of the contract between You and Forvis Mazars, LLP. For the purposes of the Terms and Conditions, any reference to "Firm," "We," "Us," or "Our" is a reference to Forvis Mazars, LLP ("Forvis Mazars"), and any reference to "You" or "Your" is a reference to the party or parties that have engaged Us to provide services and the party or parties ultimately responsible for payment of Our fees and costs.

BILLING, PAYMENT, & TERMINATION

2. **Billing and Payment Terms.** We will bill You for Our professional fees and costs as outlined in Our contract. Unless otherwise provided in Our contract, payment is due upon receipt of Our billing statement. All fees, charges, and other amounts payable to Forvis Mazars hereunder do not include any sales, use, excise, value-added, or other applicable taxes, tariffs, or duties, payment of which shall be Your sole responsibility, and do not include any applicable taxes based on Forvis Mazars' net income or taxes arising from the employment or independent contractor relationship between Forvis Mazars and Forvis Mazars' personnel.

We reserve the right to suspend or terminate Our work for this engagement or any other engagement for nonpayment of fees. If Our work is suspended or terminated, You agree that We will not be responsible for Your failure to meet governmental and other deadlines, for any penalties or interest that may be assessed against You resulting from Your failure to meet such deadlines, and for any other damages (including but not limited to consequential, indirect, lost profits, or punitive damages) incurred as a result of the suspension or termination of Our services.

Our fees may increase if Our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. Our engagement fees do not include any time for post-engagement consultation with Your personnel or third parties, consent letters and related procedures for the use of Our reports in offering documents, inquiries from regulators, or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

3. **Billing Records.** If these services are determined to be within the scope and authority of Section 1861(v)(1)(I) of the Social Security Act, We agree to make available to the Secretary of Health and Human Services, or to the U.S. Comptroller General, or any of their duly authorized representatives, such of Our books, documents, and records that are necessary to certify the nature and extent of Our services, until the expiration of four (4) years after the furnishing of these services. This contract allows access to contracts of a similar nature between subcontractors and related organizations of the subcontractor, and to their books, documents, and records.

4. **Termination.** Either party may terminate these services in good faith at any time for any reason, including Your failure to comply with the terms of Our contract or as We determine professional standards require. Both parties must agree, in writing, to any future modifications or extensions. If services are terminated, You agree to pay Forvis Mazars for time expended to date. In addition, You will be billed costs and fees for services from other professionals, if any, as well as an administrative fee of five (5) percent to cover certain technology and administrative costs associated with Our services. Unless terminated sooner in accordance with its terms, this engagement shall terminate upon the completion of Forvis Mazars' services hereunder.

DISPUTES & DISCLAIMERS

5. **Mediation.** Any dispute arising out of or related to this engagement will, prior to resorting to litigation, be submitted for nonbinding mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The mediator will be selected by agreement of the parties. The mediation proceeding shall be confidential. Each party will bear its own costs in the mediation, but the fees and expenses of the mediator will be shared equally.
6. **Indemnification.** You agree to indemnify, defend, and hold harmless Forvis Mazars and any of its partners, principals, shareholders, officers, directors, members, employees, agents, or assigns with respect to any and all claims arising from this engagement, regardless of the nature of the claim, and including the negligence of any party, except to the extent caused by the intentional or willful misconduct, gross negligence or bad faith of Forvis Mazars. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.

In addition, You acknowledge and agree that any advice, recommendations, information, or work product provided to You in connection with this engagement is based in part upon the accuracy of Your factual representations to Forvis Mazars and is not intended to be relied upon by any other parties. You agree to indemnify, defend, and hold Forvis Mazars harmless from and against any and all liability for loss and damage including, direct, indirect, consequential, incidental, and special damages such as loss of revenue and anticipated profits ("Damages") arising under or by virtue of (i) material factual misrepresentations or omissions to Forvis Mazars by You or Your agents, and (ii) claim or demand of any third party to the extent resulting from that party's use or possession of or reliance upon Forvis Mazars' advice, recommendations, information, or work product (collectively "Work Product") as a direct or indirect result of Your use or disclosure of such Work Product, except as such use, possession, or reliance is specifically authorized by Forvis Mazars in writing or otherwise authorized by applicable law.

Unless specifically authorized by Forvis Mazars in writing or as authorized by applicable law, You agree that You will not provide any third party with Our Work Product for their use or reliance.

7. **Statute of Limitations.** You agree that any claim or legal action arising out of or related to this contract and the services provided hereunder shall be commenced no more than one (1) year from the date of delivery of the work product to You or the termination of the services described herein (whichever is earlier), regardless of any statute of limitations prescribing a longer period of time for commencing such a claim under law. This time limitation shall apply regardless of whether Forvis Mazars performs other or subsequent services for You. A claim is understood to be a demand for money or services, demand for mediation, or the service of suit based on a breach of this contract or the acts or omissions of Forvis Mazars in performing the services provided herein. This provision shall not apply if enforcement is disallowed by applicable law or professional standards.
8. **Limitation of Liability.** You agree that Forvis Mazars' liability, if any, arising out of or related to this contract and the services provided hereunder, shall be limited to the amount of the fees paid by You for services rendered under this contract. This limitation shall not apply to the extent it is finally, judicially determined that the liability resulted from the intentional or willful misconduct, gross negligence or bad faith of Forvis Mazars or if enforcement of this provision is disallowed by applicable law or professional standards.
9. **Waiver of Certain Damages.** In no event shall Forvis Mazars be liable to You or a third party for any indirect, special, consequential, punitive, or exemplary damages, including but not limited to lost profits, loss of revenue, interruption, loss of use, damage to goodwill or reputation, regardless of whether You were advised of the possibility of such damages, regardless of whether such damages were reasonably foreseeable, and regardless of whether such damages arise under a theory of contract, tort, strict liability, or otherwise.
10. **Choice of Law.** You acknowledge and agree that any dispute arising out of or related to this contract shall be governed by the laws of the State of Texas, without regard to its conflict of laws principles.
11. **WAIVER OF JURY TRIAL. THE PARTIES HEREBY AGREE NOT TO ELECT A TRIAL BY JURY OF ANY ISSUE TRIABLE OF RIGHT BY JURY, AND WAIVE ANY RIGHT TO TRIAL BY JURY FULLY TO THE EXTENT THAT ANY SUCH RIGHT SHALL NOW OR HEREAFTER EXIST WITH REGARD TO THIS AGREEMENT, OR ANY CLAIM, COUNTERCLAIM, OR OTHER ACTION ARISING IN CONNECTION THEREWITH. THIS WAIVER OF RIGHT TO TRIAL BY JURY IS GIVEN KNOWINGLY AND VOLUNTARILY BY THE PARTIES, AND IS INTENDED TO ENCOMPASS INDIVIDUALLY EACH INSTANCE AND EACH ISSUE AS TO WHICH THE RIGHT TO A TRIAL BY JURY WOULD OTHERWISE ACCRUE.**
12. **Severability.** In the event that any term or provision of this agreement shall be held to be invalid, void, or unenforceable, then the remainder of this agreement shall not be affected, and each such term and provision of this agreement shall be valid and enforceable to the fullest extent permitted by law.
13. **Assignment.** You acknowledge and agree that the terms and conditions of this contract shall be binding upon and inure to

the parties' successors and assigns, subject to applicable laws and regulations.

14. **Disclaimer of Legal or Investment Advice.** Our services do not constitute legal or investment advice. You should seek the advice of legal counsel in such matters. Regulatory authorities may interpret circumstances differently than We do. In addition, the applicable laws, regulations, and regulators' enforcement activities may change over time.

RECORDS, WORKPAPERS, DELIVERABLES, & PROPRIETARY INFORMATION

15. **Maintenance of Records.** You agree to assume full responsibility for maintaining Your original data and records and that Forvis Mazars has no responsibility to maintain this information. You agree You will not rely on Forvis Mazars to provide hosting, electronic security, or backup services, *e.g.*, business continuity or disaster recovery services, to You unless separately engaged to do so. You understand that Your access to data, records, and information from Forvis Mazars' servers, *i.e.*, Forvis Mazars portals used to exchange information, can be terminated at any time and You will not rely on using this to host Your data and records.
16. **Forvis Mazars Workpapers.** Our workpapers and documentation retained in any form of media for this engagement are the property of Forvis Mazars. We can be compelled to provide information under legal process. In addition, We may be requested by regulatory or enforcement bodies (including any State Board) to make certain workpapers available to them pursuant to authority granted by law or regulation. Unless We are prohibited from doing so by law or regulation, Forvis Mazars will inform You of any such legal process or request. You agree We have no legal responsibility to You in the event We determine We are obligated to provide such documents or information.
17. **Subpoenas or Other Legal Process.** In the event Forvis Mazars is required to respond to any such subpoena, court order, or any government regulatory inquiry or other legal process relating to You or Your management for the production of documents and/or testimony relative to information We obtained or prepared incident to this or any other engagement in a matter in which Forvis Mazars is not a party, You shall compensate Forvis Mazars for all time We expend in connection with such response at normal and customary hourly rates and to reimburse Us for all out-of-pocket expenses incurred in regard to such response.
18. **Use of Deliverables and Drafts.** You agree You will not modify any deliverables or drafts prepared by Us for internal use or for distribution to third parties. You also understand that We may on occasion send You documents marked as draft and understand that those are for Your review purpose only, should not be distributed in any way, and should be destroyed as soon as possible.
19. **Proprietary Information.** You acknowledge that proprietary information, documents, materials, management techniques, and other intellectual property are a material source of the services We perform and were developed prior to Our association with You. Any new forms, software, documents, or

intellectual property We develop during this engagement for Your use shall belong to Us, and You shall have the limited right to use them solely within Your business. All reports, templates, manuals, forms, checklists, questionnaires, letters, agreements, and other documents which We make available to You are confidential and proprietary to Us. Neither You, nor any of Your agents, will copy, electronically store, reproduce, or make any such documents available to anyone other than Your personnel. This provision will apply to all materials whether in digital, "hard copy" format, or other medium.

REGULATORY

20. **U.S. Securities and Exchange Commission ("SEC") and other Regulatory Bodies.** Where We are providing services either for (a) an entity that is registered with the SEC, (b) an affiliate of such registrant, or (c) an entity or affiliate that is subject to rules, regulations, or standards beyond those of the American Institute of Certified Public Accountants ("AICPA"), any term of this contract that would be prohibited by or impair Our independence under applicable law or regulation shall not apply to the extent necessary only to avoid such prohibition or impairment.
21. **Forvis Mazars Not a Municipal Advisor.** Forvis Mazars is not acting as Your municipal advisor under Section 15B of the *Securities Exchange Act of 1934*, as amended. As such, Forvis Mazars is not recommending any action to You and does not owe You a fiduciary duty with respect to any information or communications regarding municipal financial products or the issuance of municipal securities. You should discuss such matters with internal or external advisors and experts You deem appropriate before acting on any such information or material provided by Forvis Mazars.

TECHNOLOGY

22. **Electronic Sites.** You agree to notify Us if You desire to place Our report(s), including, if applicable, any reports on Your financial statements, along with other information, such as a report by management or those charged with governance on operations, financial summaries or highlights, financial ratios, etc., on an electronic site. You recognize that We have no responsibility to review information contained in electronic sites.
23. **Electronic Signatures and Counterparts.** This contract and other documents to be delivered pursuant to this contract may be executed in one or more counterparts, each of which will be deemed to be an original copy and all of which, when taken together, will be deemed to constitute one and the same agreement or document, and will be effective when counterparts have been signed by each of the parties and delivered to the other parties. Each party agrees that the electronic signatures, whether digital or encrypted, of the parties included in this contract are intended to authenticate this writing and to have the same force and effect as manual signatures. Delivery of a copy of this contract or any other document contemplated hereby, bearing an original manual or electronic signature by facsimile transmission (including a facsimile delivered via the internet), by electronic mail in "portable document format" (".pdf") or similar format intended to preserve the original graphic and pictorial appearance of a

document, or through the use of electronic signature software, will have the same effect as physical delivery of the paper document bearing an original signature.

24. **Electronic Data Communication and Storage.** In the interest of facilitating Our services to You, We may send data over the internet, temporarily store electronic data via computer software applications hosted remotely on the internet, or utilize cloud-based storage. Your confidential electronic data may be transmitted or stored using these methods. In using these data communication and storage methods, We employ measures designed to maintain data security. We use reasonable efforts to keep such communications and electronic data secure in accordance with Our obligations under applicable laws, regulations, and professional standards.

You recognize and accept that We have no control over the unauthorized interception or breach of any communications or electronic data once it has been transmitted or if it has been subject to unauthorized access while stored, notwithstanding all reasonable security measures employed by Us. You consent to Our use of these electronic devices and applications during this engagement.

OTHER MATTERS

25. **Cooperation.** You agree to cooperate with Forvis Mazars in the performance of Forvis Mazars' services to You, including the provision to Forvis Mazars of reasonable facilities and timely access to Your data, information, and personnel. You shall be responsible for the performance of Your employees and agents.
26. **Third-Party Service Providers.** Forvis Mazars may from time to time utilize third-party service providers, including but not limited to domestic software processors or legal counsel, or disclose confidential information about You to third-party service providers in serving Your account. Forvis Mazars maintains, however, internal policies, procedures, and safeguards to protect the confidentiality and security of Your information. In addition, Forvis Mazars will secure confidentiality agreements with all service providers to maintain the confidentiality of Your information. If We are unable to secure an appropriate confidentiality agreement, You will be asked to consent prior to Forvis Mazars sharing Your confidential information with the third-party service provider.
27. **Independent Contractor.** When providing services to You, We will be functioning as an independent contractor; and in no event will We or any of Our employees be an officer of You, nor will Our relationship be that of joint venturers, partners, employer and employee, principal and agent, or any similar relationship giving rise to a fiduciary duty to You. Decisions regarding management of Your business remain the responsibility of Your personnel at all times. Neither You nor Forvis Mazars shall act or represent itself, directly or by implication, as an agent of the other or in any manner assume or create any obligation on behalf of, or in the name of, the other.
28. **Hiring of Forvis Mazars Personnel.** We ask that You respect the employment relationship that Our personnel have with Our firm and to refrain from any employment offers to Forvis Mazars

personnel. However, if You find it necessary to make an offer of employment and if it is accepted, during the term of this engagement and for a period of 18 months after Forvis Mazars stops providing services, You agree that We will be paid a one-time employment fee equal to 100 percent of the employee's highest annual salary. This fee will be payable prior to Our personnel commencing employment with You. Provided, however, You shall not be in violation of the nonsolicitation covenant set forth herein with respect to any position You advertise in the form of a general solicitation not delivered to or focused upon any single individual.

29. **Use of Forvis Mazars Name.** Any time You intend to reference Forvis Mazars' firm name in any manner in any published materials, including on an electronic site, You agree to provide Us with draft materials for review and approval before publishing or posting such information.
30. **Network.** Forvis Mazars, LLP is a Delaware limited liability partnership and an independent member of Forvis Mazars Global Ltd., a leading global professional services network. Forvis Mazars Global Ltd. is a United Kingdom company limited by guarantee and does not provide any services to clients.
31. **Entire Agreement.** The contract, including this Terms and Conditions Addendum and any other attachments or addenda, encompasses the entire agreement between You and Forvis Mazars and supersedes all previous understandings and agreements between the parties, whether oral or written. Any modification to the terms of this contract must be made in writing and signed by both You and Forvis Mazars.
32. **Force Majeure.** We shall not be held responsible for any failure to fulfill Our obligations if such failure was caused by circumstances beyond Our control, including, without limitation, fire or other casualty, act of God, act of terrorism, strike or labor dispute, war or other violence, explosion, flood or other natural catastrophe, epidemic or pandemic, or any law, order, or requirement of any governmental agency or authority affecting either party, including without limitation orders incident to any such epidemic or pandemic, lockdown orders, stay-at-home orders, and curfews.



Zen JV LLC ITS Compliance 12.31.24 2664422 Forvis Mazars Signed

Final Audit Report

2025-09-11

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